Library to which it belongs, and the Royal Colonial Institute must be complimented upon the service it has rendered, by its publication, to the large and ever-increasing number who are interested in our colonies and the literature bearing upon them, and Mr. Boosé will have his reward by knowing that he has compiled an indispensable work of reference upon a subject of such vast importance to Englishmen the world over.

London Library. List of Books added, October to December, 1894. 8vo. pp. 27.

We have received this, the latest number of the excellent quarterly lists of additions to the London Library. Their prompt appearance, exactness, and handy form are, no doubt, much appreciated by those who use the institution.

Museum of the Library Association.

THE exhibits which, since 1891, have been stored at the Clerkenwell Public Library, are now removed to more central quarters at the Library Bureau, 10, Bloomsbury Street, London, W.C., where they will be properly arranged for display under the supervision of the recently-appointed Museum Committee. A series of regulations have been adopted by the Council, but pending their publication in full in the *Year Book*, the following items are abstracted :—

3. "The Museum shall be freely open to the inspection of all members of the Library Association; all persons engaged in library administration; all persons provided with a note of recommendation from any member of the Association; and such others as the Curator may admit.
4. "The Museum shall be open from 10 a.m. to 5 p.m. every lawful day, except Saturday, when it shall be open from 10 a.m. to 1 p.m. Visitors will be expected to sign a visitors' book."

Mr. H. W. Fincham has been appointed Chairman of the Committee, Miss M. S. R. James Hon. Curator, and Mr. James D. Brown Hon. Secretary. All communications concerning the Museum should be sent to the Secretary of the L.A.U.K. Museum Committee, at the Public Library, Clerkenwell, London, E.C.; but exhibits, which must be approved and accepted by the Museum Committee, may be sent to the Hon. Curator, at 10, Bloomsbury Street, London, W.C.

At a recent meeting of the Museum Committee it was decided to make an effort to complete the collection of library forms, &c., of which the Museum already contains a very large number. It was also thought that in order to give such forms their full value as aids or suggestions to librarians, it would be advisable to have two complete sets from each library, one loose, and the other neatly mounted on one side of single sheets of stout manilla or other paper, measuring twelve by nine inches, leaving, at least, an inch margin at the left-hand side for subsequent binding. The loose copies would be classified along with all other forms of a similar kind, mounted on sheets, and carefully preserved, so that a

very valuable comparative exhibit of library forms would be gathered together. The bound copies would show at a glance the whole forms of any individual library, arranged in a recognised order. Full sized rulings or specimen pages of stock-books and other records, placards, rules, &c., could be folded to go neatly within the dimensions of the sheets above noted. The Committee earnestly urge librarians to send specimens in accordance with this scheme, and so greatly enhance the value of the Museum to themselves and others.

It was also decided to make a collection of portraits of librarians, with a view to ultimately forming a L.A.U.K. Album, which should prove of immense interest to members. Several contributions of this kind have already been received, and the Committee cordially invite librarians to contribute their portraits to this collection as soon as possible. It is suggested that all portraits should be signed in full, and that the date and place of birth should also be added.

A large collection of valuable plans has already been formed, but comparatively few photographic or other views of the exteriors and interiors of library buildings have been received. The Committee are desirous of having in the Museum a plan of every library building in the kingdom, as well as views, and will be pleased to receive contributions from all who have not yet sent. Plans are preferred unframed and not mounted on wooden stretchers, with the object of facilitating uniform storage. Any sort of plan or view will be acceptable. Now that the Museum is established on a permanent footing architects may be disposed, on application from librarians, to make suitable tracings. The scale is not material, provided it is plainly marked. Copies of specifications or instructions to architects are also very urgently required. To avoid confusion, every loose form which does not bear the name of the institution should be clearly stamped on the back with the name stamp.

H. W. FINCHAM, *Chairman.*

J. D. BROWN, *Secretary.*

Legal Notes and Queries.

INCOME TAX.

Question.

Will you kindly inform me whether Public Libraries are liable to the payment of Income Tax? My Committee has had a demand made by the Commissioners for the payment of this Tax for one of our branch libraries for the current year. This particular library was originally built, furnished and equipped, and entirely supported by Sir James Reckitt. Upon the adoption of the Public Libraries Acts by the town in 1892 he handed it over to the Public Libraries Committee, together with a sum of £6,000 in stocks and shares, the income from which is sufficient for the maintenance of the library, and it is now one of our branches. The library is taxed under Schedule "A."

Answer.

A Public Library maintained out of the rates is liable to Income Tax (see *Andrews v. Mayor, &c., of Bristol*, *Times*, June 25th, 1892, and *Manchester Corporation v. Macadam*, *Times*, November 22nd, 1894).